

**CHANGE IN STATUS REPORT
SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION
FROM REAL PROPERTY TAXES
(RCW 84.36.385)**

File this form with your County Assessor from January 2 - December 31.

1. Claimant's Name Street Address City, State, Zip Phone Number <p style="text-align:center">A change of residence requires an original application to be filed.</p>	<p style="text-align:center">County Use Only</p> <p style="text-align:center">____ Year Assessment for Taxes ____ Year</p> <p>Tax Code Area: _____</p> <p><input type="checkbox"/> Full Excess plus exemption for 60% of the value but not less than \$50,000</p> <p><input type="checkbox"/> Full Excess plus exemption for 35% of the value but not less than \$40,000 nor more than \$60,000</p> <p><input type="checkbox"/> Full Excess</p>
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2. Description Of Property:
Parcel or Account Number:

3. All Gross Income of Claimant, Spouse and Co-tenant:

A. Social Security Before Part B Medicare	F. All Other Income.....
B. Pension, Annuities & Retirement Bonds.....	G. Nursing Home Expenses (Non-reimbursed)
C. Interest & Dividends ..	H. In-Home Care Expenses (Non-reimbursed)
D. Wages.....	I. Prescription Drugs (Non-reimbursed)
E. Investment Income	
TOTAL Combined Income For _____ Year	(Maximum Income \$30,000)....

THIS CLAIM IS SUBJECT TO AUDIT BY THE DEPARTMENT OF REVENUE

4. Any person willfully giving false information on this application shall be subject to the perjury laws of the state of Washington and any exemption granted through erroneous information shall be subject to the correct tax being assessed for the last three years, plus a 100 percent penalty.

I swear under the penalties of perjury that all of the foregoing statements are true.

Assessor or Deputy

Signature of Claimant

Witness

By

Witness

Title

INSTRUCTIONS FOR COMPLETING CHANGE OF STATUS REPORT FOR SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

After the initial application is filed, a Change of Status Report must be filed with the county assessor between January 2 and December 31 if your income exceeds \$30,000 or your income has changed to place you in a different exemption category from that previously granted.

The item numbers listed below relate to the numbered sections on the front of this form.

1. **Name and Address:** Enter the claimant name, address and telephone number.
2. **Description of Property:** Enter county parcel number or legal description of property.
3. **Income:** Eligibility in this program is determined by the estimated combined disposable income of the applicant during the application year. **The assessor may request verification of income and deduction amounts in the following year.** All gross income from whatever source of the claimant, his or her spouse and any co-tenants must be reported. The actual amount expended for attendant care and medical aid may be deducted from veteran's and military benefits. Non-reimbursed nursing home expenses incurred by the claimant, his or her spouse or co-tenants may be deducted from gross income on line G. The non-reimbursed amounts paid for the care or treatment of claimant, his or her spouse or co-tenants in the home may be deducted from gross income on line H. In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels, that are part of a necessary or appropriate in-home service; special needs furniture or attendant care and light housekeeping tasks. Payments for in-home care must be reasonable and at a rate comparable to those paid for similar services in the same area. The person providing the care or treatment does not have to be specially licensed. Non-reimbursed prescription drugs may be deducted from income on line I.

Co-tenant means a person who resides with the claimant and who jointly owns the residence.

If the person claiming the exemption was retired for two months or more of the preceding year, the income is calculated by multiplying the average monthly income (during the months such person was retired) by twelve.

If the income of the applicant is reduced for two or more months of the assessment year because of the death of their spouse, or when a substantial change in income occurs that will continue indefinitely, the income is calculated by multiplying the average monthly combined disposable income after the occurrences by twelve.

4. **Signature:** The claim may be signed by the applicant, by his/her attorney, by the holder of the mortgage or contract or any authorized agent of the claimant. The claim must be signed before two witnesses or in the presence of the assessor or his/her deputy.

LEVELS OF EXEMPTION

Income

0 - \$18,000	Exempt from regular property taxes on the greater of \$50,000 or 60% of the valuation, whichever is greater, plus exemption from 100% of excess levies.
\$18,001 - \$24,000	Exempt from regular property taxes on the greater of \$40,000 or 35% of the valuation not to exceed \$60,000 plus exemption from 100% of excess levies.
\$24,001 - \$30,000	Exempt from 100% of excess levies.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.